

## **INTRODUCTION**

The Office of Internal Audit performed an audit of The Odyssey House, a licensed day care center that was paid by the Family Independence Agency (FIA) for providing day care services to children while their parents were participating in the Odyssey House residential treatment program. Our audit covered the period October 1, 2000 through September 30, 2001. The objectives of our audit were to determine if Odyssey House had attendance records to document the hours they billed to FIA, and to ensure that Odyssey House was not being paid by the Genesee County Health Department for the same hours that they were billing to FIA.

## **SCOPE**

We reviewed attendance records, billing reports, and any other documentation that supported the payments. We also reviewed case file documentation to determine if the documentation contained in the case files supported payments made for the test period.

## **EXECUTIVE SUMMARY**

Based on our audit, we conclude that The Odyssey House generally had adequate documentation to support their billings. Attendance records were kept on a daily basis for hours the child was in day care or absent. We also reviewed a sample of treatment files to determine if therapy hours that were billed to the Genesee County Health Department were provided during hours that were billed to FIA as day care hours.

## **AGENCY RESPONSE**

The management of Flint Odyssey House, Inc. indicated in a telephone conversation on February 8, 2002 that they do not agree with our second recommendation. They stated that they provide multiple services at the day care facility (day care and therapy), and that billing the funding source for each service provided should be allowed. They stated that Odyssey House has an integrated model that they follow which allows for multiple services in the day care setting.

## **FINDINGS AND RECOMMENDATIONS**

### **Therapy Hours**

1. Odyssey House Day Care program sometimes billed FIA for day care hours at the same time they billed the Genesee County Health Dept for therapy hours. The tasks that were billed as therapy hours were provided by the day care workers during day care hours. The Odyssey House cannot bill for both day care and therapy using the same hours. In our sample, the children under age 2 received most of their therapy from day care workers during day care hours.

WE RECOMMEND that the Family Independence Services Administration (FISA) instruct Odyssey House Day Care Program to review their records to identify all hours that were billed both to FIA and to the Genesee County Health Department.

WE FURTHER RECOMMEND that FISA instruct Odyssey House to revise its billings to FIA and/or the Genesee County Health Department to ensure that there is no double billing of hours.